

## Canada Customs Requirements

It is important for all StFX personnel to be aware of Canada Customs requirements when ordering materials from suppliers outside Canada and to ensure that the supplier knows that the goods are being exported to Canada.

***Personal shipments imported into Canada are not to be addressed to the University and will not be processed by Procurement Services.***

All goods imported into Canada will be inspected by Canadian Customs and are subject to HST (collected by our customs broker, Livingston) and may be subject to duty depending on the type of goods, end use and location of manufacture. Suppliers of these goods are required to complete a Canadian Customs Invoice or a Commercial Invoice containing **all** of the following information.

- Full shipper name and address
- Full receiver address including name, department, phone number and extension
- St. Francis Xavier University Purchase Order number or PCard information
- Detailed description of the goods (part number or catalogue number is not acceptable).
  - > The description must include the composition of the goods (i.e. plastic, steel) and be detailed enough to allow our customs broker to verify the classification of the goods.
- Harmonized System (HS) tariff number for each item
- Quantity of goods
- Value (excluding freight charges) and Currency
- Country of Manufacture
- Original NAFTA Certificate of Origin, if applicable

When goods are shipped out of Canada for repair, they will be inspected by Canada Customs upon return to Canada. StFX must provide the Customs Broker with export documentation (waybill) to prove that the item is a return and not a new purchase. **All such shipments must be arranged with Central Receiving & Shipping.**

The value of the repair is used when calculating duty or GST applicable. There is no duty or GST paid on warranty repairs but Customs does need to have a value representing the cost of repair for their records. Warranty replacements do not require proof of export and are not assessed duty or GST/HST/PST.

The Canada Revenue Agency (CRA) implemented an Administrative Monetary Penalty System (AMPS) to increase compliance with customs legislation through the application of monetary penalties. In order to comply with legislation and to minimize delays at the border, please ensure that complete information as described above is on the supplier's Commercial Invoice.